



UPPER HUTT COLLEGE



Annual Report 2019

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UPPER HUTT COLLEGE

**ANALYSIS OF VARIANCE
REPORT**

2019

ANALYSIS OF VARIANCE - 2019

1. Strategic Area: LEARNING

<p>Our goal is to improve the academic achievement of all students, and in particular, to focus on the following areas:</p> <ul style="list-style-type: none"> Continually improve student learning, with excellent NCEA results and continued improvements in Maori and Pasifika achievement Strengthen academic achievement in the junior school Investigate and implement ways to support student learning Develop a culture of learning that promotes engagement and encourages student self-management and responsibility Foster and celebrate excellence 		<p>Success Indicators</p> <ul style="list-style-type: none"> NCEA results meet targets and goals in Annual Plan Academic achievement in junior school improved A range of student support systems and processes are successfully implemented Regular and appropriate acknowledgement of student achievement and excellence Students are engaged in and managing their own learning and achieving successful outcomes
Goal	Actions	Outcomes
<p>1.1 Continually improve student learning, with excellent NCEA results and continued improvements in Maori and Pasifika achievement</p>	<p>School-wide Target setting and Reporting Realistic school-wide NCEA targets set for each year, including for Maori and Pasifika students</p> <p>Specific targets for each senior subject set by HODs in Department Goals & Targets</p> <p>Results reported to BOT in Departments' Annual Report, Analysis of Variance Report</p>	<p>Targets set as part of Annual Plan</p> <p>Targets set by HODs available in Department Reports</p> <p>Results available in Reports, timetable for reporting to BOT not confirmed</p>
	<p>Monitoring and Tracking Seek student feedback on AOP (Achievement Opportunity Programme). Adjust programme where necessary.</p> <p>Identify at-risk Year 12 students based on Level 1 results. Set up mentoring with Ako teacher</p> <p>Provide resources/assistance to senior Ako teachers for academic tracking during extended Ako time</p> <p>Develop systems for tracking at risk Year 11 with Dean and Ako teachers</p>	<p>Students provided feedback via google form and presented to BOT March 19. 86% of students reported it to be very or highly useful in ensuring their success.</p> <p>These students formed part of the Maori Mentoring group (9 of the 10 identified passed Level 2)</p> <p>Discussion with all Ako teachers on best practise. Resources provided for extended Thursday Ako times</p> <p>Tracking is a regular part of Year 11 Meetings of Deans, Head of Year, with spreadsheets used for tracking students. Year 11 results look pleasing at Nov 19.</p>

		<p>Develop activities at Year 11 extended Ako time to encourage (student) self-responsibility</p> <p>Build into school-wide or year level Ako sessions.</p> <p>Highlighted in each Termly Report and at Ako evenings.</p> <p>Introduce Academic Tracking in revamped Form Time</p>	<p>On Track Thursday are regular sessions in Year 11 Ako programme</p> <p>Ongoing</p> <p>Ongoing</p> <p>Regular part of Year 11 Ako Time</p>
		<p>Maori and Pasifika Achievement Continue with programme that focuses on Maori and Pasifika students and especially those at risk:</p> <ul style="list-style-type: none"> - Embed Cultural Committee within new Student Council structure - Regular Cultural Assemblies - Increase number of activities for Maori and Pasifika students - Year 11 study class for identified Maori & Pasifika students - Further develop closer connection with whanau through various events eg cultural dinner, cultural evening 	<p>Cultural Committee numbers significantly increased this year. Two leaders from different cultural backgrounds ran the committee to ensure fair representation in events etc.</p> <p>2 Cultural Assemblies held. 3rd interrupted by fire.</p> <p>Growth of Poly Club, Poly leadership opportunities outside of school offered to some Seniors. Performed at Lane Park Cultural Festival, HuttFest, Young Achievers. Junior Boys – 5, Girls - 2 Senior Boys – 9, Girls - 13</p> <p>Year 11 Study class operated. However, a 'programme' is not operating. Students voice indicated that time, credit and wellbeing conversations and brokering with teachers around assessments was more beneficial. 18/19 passed Level 1 before examinations, 6 required AOP intervention. Very successful.</p> <p>Cultural Evening did not happen this year. Plan to do this 2020. Not enough time. One Remutaka Whanau meeting held in Term 1. However, only one family in attendance. Need to re-develop the model for community engagement.</p>

		<ul style="list-style-type: none"> - Continue development of Kapa Haka and Poly Groups - Completion of Te Manawa Atea - Ensure participation in Remutaka Whanau Committee 	<p>The growth of Poly has affected Kapa Haka, essentially two competing cultural groups. Kapa Haka does not currently exist but did come together to perform at events, e.g. Prize-Giving.</p> <p>Outside carvings reinstated. Need to develop a plan for the inside. Ongoing.</p> <p>See above.</p>
1.2	Strengthen academic achievement in the junior school	<p>School-wide teacher inquiry focus - <i>using data to inform change</i> - will build teacher capability to do this well.</p> <p>Develop a data profile for junior students</p> <p>Renew core class meetings with a focus on good practice and use of data</p>	<p>WIP. Inquiries run until end of Term 1 2020. Fire did interrupt these and the CLG work. However, still required for appraisal and still being worked on in Dept time. All have a focus on before and after measuring tools, e.g. CoA, PAT, same task twice relating to a skill. Many staff have developed class data profiles as a result.</p> <p>This has been started with the Careers Central programme. Ako teachers have held a digital session where students have filled in the first two sections of their personal profile.</p> <p>Held twice in Term 1. Teacher feedback indicated they were not required Term 2.</p>
1.3	Investigate and implement ways to support student learning	<p>Embed systems developed in 2018 with Year 12 MoE Mentoring Funding</p> <p>Embed Achievement Opportunity Programme (AOP). Ensure senior tutorial programme supports AOP</p> <p>Ensure all teaching spaces have up-to-date furnishings, including shared spaces</p>	<p>Students identified and mentoring begun. 9 out of 10 students successfully gained NCEA Level 2. (NB Success of students in programme has meant that UHC will no longer be offered funding for this in 2020!)</p> <p>Programme adapted due to no tutorial programme. Highly successfully. Level 1 - 30 students passed and another 6 just before it started. Of the 30 students - 11 Maori (39%) and 5 Pasifika (18%) 20 were boys Level 2 - 7 passed and another 1 just before started.</p> <p>Furnishings as requested part of 2019 Capital Budget. Includes furnishings for Learning Assistance classroom, Foods</p>

		<p>Develop IT support for students – Tech Angels through Norrcom</p> <p>Review timetable structure - Sub-committee to be set up in Term 2 to consider Juniors not being off-line and time allocation for Option Subjects.</p>	<p>room and replacement of old furniture in classrooms</p> <p>Ongoing. Noted by Norrcom, to be investigated further</p> <p>Not started. A full Curriculum Review is scheduled for 2020.</p>
1.4	Develop a culture of learning that promotes engagement and encourages student self-management and responsibility	<p>Investigate the development of a Successful UHC Learner profile</p> <p>Develop robust processes around goal setting that incorporates effective monitoring and support, delivered within the Ako class format</p>	<p>Not started.</p> <p>Ako teachers had a part in organising the goal setting sessions to meet the needs of their year level - not just a one size fits all this year.</p>
1.5	Foster and celebrate excellence	<p>Regular and appropriate acknowledgement of student achievement and excellence (in a range of areas) - Year assemblies have a focus on student effort and success (academic/sorting/other)</p> <p>- Year 9 will have 'Student of the Month' every Year level assembly.</p> <p>- Cultural Assemblies will celebrate academic/social-cultural successes across a range of cultures.</p> <p>Review of Sports and Cultural Prize-Giving awards.</p>	<p>Year 9 & 10 – CoA (Certificate of Achievement), attendance, service and PB4L recognition given.</p> <p>Photographs on display in the Deans centre</p> <p>Only 2 held this year, the third was interrupted by the Fire. Intention was that each Assembly had a theme and three cultural parts/activities - Polynesian, Asian, European. Students are guest speakers.</p> <p>WIP. Certificates reviewed throughout the year and streamlined process with Printcraft Term 4. Review of major awards started, equity of all awards to be reviewed Term 1 2020.</p>

2. Strategic Area: TEACHER QUALITY & CAPABILITY

<p>Our goal is to promote excellence in teaching by ensuring teachers continually strive to improve their own learning and practices, by focussing on the following areas:</p> <ul style="list-style-type: none"> • Provide effective teacher professional learning opportunities • Use (assessment) data to inform teaching • Develop a culture of innovative, reflective best-practise teaching • Implement an effective self-review process 		<p>Success Indicators</p> <ul style="list-style-type: none"> • Teachers are engaged in practices and inquiries that improve their teaching skills and focus on learner-based outcomes • Teachers take opportunities to develop their career pathways • Teachers are involved in collaborative approaches to teaching and learning • Self-review processes lead to effective changes that impact positively on teaching and learning • Classrooms are well-managed and productive environments, where individual learning needs are understood, and students are interested and engaged learners
Goal	Actions	Outcomes
<p>2.1 Provide effective teacher professional learning opportunities</p>	<p>Teacher Professional Learning programme for 2019 is developed and implemented:</p> <ul style="list-style-type: none"> - School-wide teacher inquiry focus: <i>Using data to inform change</i> - CLGS (Collaborative Learning Groups) - Department/Faculty based and Boy's class (10PF) - Teacher inquiries embedded in the appraisal process <p>Continue to embed the Teaching as Inquiry model.</p> <p>Continue to provide specific PLD for SLT and HOD/Middle Management</p> <ul style="list-style-type: none"> - Contracting The Education Group (Introduction to Leadership 	<p>Completed.</p> <p>8 CLGs operated, but more time was needed for them to be successful. All made a good start but needed to come back together to review etc. Boy's CLG met more frequently.</p> <p>Teacher inquiry still one of two appraisal goals. Same 'format' as last year but with a focus on data. Inquiry foci comes from the CLGs and forms the basis for the group's mahi. The CLG leader worked with this framework: teacher inquiries must come from Dept goals, which come from analysis of data/results and Dept discussion. Therefore, all inquiries will be working towards Dept and school-wide strategic direction. The CLG leader could mandate the inquiry focus or the data sets. Some teachers may work in pairs, some in a larger group, some may have the same inquiry question others may not.</p> <p>2 days - Introduction to Leadership Coaching - 30/31 May. 21 staff (SLT, HoDs, TiCs, Deans). Follow up session 1 facilitated by AP on 14/6, focus is on using aspects of GROWTH coaching in appraisal</p>

		<p>Coaching), and follow-up in-house sessions facilitated by AP</p> <p>Consider all good PD opportunities for members of Guidance network. Deans to specify what PD they are interested in receiving this year.</p> <p>Ongoing professional development for Teacher Aides - A focus for 2019 will be to look at ways to encourage greater teacher and teacher aide collaboration.</p> <p>- Develop a PLD programme for Awhina teacher aides</p> <p>Ongoing participation in the Upper Hutt Cluster by AP and KL</p>	<p>and our departments. HOD led-session booked for 4/9 did not go ahead due to the fire.</p> <p>Ongoing. Wellbeing Conference offered but no uptake.</p> <p>Mainstream TAs attached to a teacher in a CLG to help with their inquiry.</p> <p>Completed.</p> <p>AP part of the Cluster Change Leadership and Coherent Pathways groups. UHC Hosted the Cluster Call-back PLD day.</p>
2.2	Use (assessment) data to inform teaching	<p>Continue to examine use of data in Departments / classes etc</p> <p>Processes for Accelerate and LAP student placement and review to be refined in 2019.</p>	<p>Information provided to HODs. Use of data in KAMAR part of Teacher Only Day in June</p> <p>System set up where students are ranked in order using their intermediate PAT grades with teacher comments. This allows consistent identification of the top performing students and those that need the extra support.</p>
2.3	Develop a culture of innovative, reflective best-practice teaching	<p>Continue to develop opportunities and provide resourcing for teachers to engage in innovative projects</p> <p>Encourage use of learning hubs and collaborative teaching through TPL and CLG's that are Department/Faculty based, along with the Boys' class teaching group</p> <p>Embed Teacher Appraisal processes</p>	<p>Funding available in budget. Limited requests for funding for innovative ideas</p> <p>Ongoing. Boy's class worked collaboratively on building project-based learning into their programmes and through the Manaakitanga Project, English and Social Sciences CLG joined at points to share literacy mahi, many teachers worked collaboratively on their inquiry focus through their Dept/Faculty CLG. Learning hubs did not happen this year.</p> <p>Ongoing. Refinements to process made as a result of staff feedback and the review, focus is on</p>

		Develop a leadership-focussed SLT appraisal process	reflection rather than evidence production. Working group to convene 2020. WIP. Google Classroom shared with leadership learning material.
2.4	Implement an effective self-review process	Complete self-review process at Board level, resulting in clear yearly Workplan Develop self-review calendar at School-wide level	Workplan initiated and approved by Board Not completed

3. Strategic Area: WELLBEING

<p>Our goal is to provide an environment where all members of the Upper Hutt College community feel safe, connected, included, respected and respectful, by focussing on the following areas:</p> <ul style="list-style-type: none"> ● Improve social behaviour of students ● Assess and monitor student and staff wellbeing ● Ensure students and staff (especially those new to school) feel genuinely part of UHC ● Develop opportunities for student participation, service and leadership ● Respect and celebrate diversity ● Ensure UHC is a safe school 		<p>Success Indicators</p> <ul style="list-style-type: none"> ● Successful implementation of PB4L with introduction of restorative practices ● Student attendance is 85% ● Ongoing analysis of attendance data and targeting of specific groups implemented ● Student and Staff Wellbeing Surveys are conducted and analysed with resulting changes successfully implemented ● Inclusive induction and/or enrolment processes for new students and staff are implemented ● Review of student leadership and involvement in House and extra-curricular activities is completed ● Development of the school Marae is completed and bilingual signage is installed ● Health and Safety policies and practices are regularly reviewed, implemented and monitored
Goal	Actions	Outcomes
<p>3.1 Improve the social behaviour of students</p>	<p>Achieve PB4L Tier 2 status</p> <ul style="list-style-type: none"> - Work through the remaining points to be looked at on the PB4L framework. - Meet with the team regularly and attend cluster trainings and staff PD. Reassign roles to staff members in PB4L Committee - Provide necessary resources for Ako Classes in extended Ako Times <p>Increase the use of restorative practices (eg callbacks, minichats) by staff. Ensure PD provided to staff in appropriate times</p> <p>Increased focus on attendance practices and targeting of specific groups</p> <ul style="list-style-type: none"> - Attendance report produced at end of each term with goal of 85% - Deans and HoY to analyse Year level attendance and report to SR 	<p>PB4L team worked well towards ensuring all action points for the final implementation of Tier 1. Most points have been actioned.</p> <p>Team meets regularly and all members have assigned roles. SET review coming up in Term 3.</p> <p>Ongoing</p> <p>2 x PB4L staff PD sessions this year have run that have focussed on our responses to minor behaviours</p> <p>Part of Attendance Matters scheme. Attendance reviewed at each Year-level Guidance meeting with students identified for support</p> <p>Did not occur</p>
<p>3.2 Assess and monitor student and staff wellbeing</p>	<p>Continue with Staff Wellbeing Programme by focussing on activities and opportunities that support wellbeing</p> <p>Oversee 2019 Student Wellbeing Survey and analyse findings for</p>	<p>Very thorough Programme with new events and initiatives including Wellbeing breakfasts and the Pataka pantry. Staff singing.</p> <p>Me and My school survey initially looked at. PB4L team analysed</p>

		<p>further possible actions in 2019-20</p> <p>Ensure activities, opportunities, actions that can be provided to enhance student wellbeing are investigated and provided where possible</p> <p>Complete 2018 Uniform Review, changes effective Term 2 onwards where possible</p>	<p>some features in Term 3. Results reported back to staff.</p> <p>Investigating a free dental programme to be on site here at school in 2020. PB4L initiatives such as 'Show us your Card' day and PB4L assemblies have taken place to celebrate success. School leadership opportunities in the community. Upper Hutt Young Achievers Awards very well represented by UHC students and performers.</p> <p>The Review was eventually completed. Girls' pants, shorts and blouses have been approved. Awaiting order.</p>
3.3	Ensure students and staff (especially those new to school) feel genuinely part of UHC	<p>Support Staff Social Club and initiatives to build staff collegiality</p> <p>Complete Review of Upper Hutt College school uniform</p> <p>Introduce change from Formtime to Ako time to develop academic mentoring support and improve relationships between students and school</p> <p>Review induction processes for staff new to school</p>	<p>Social times happen regularly. One social club event has been organised each term. Not well attended unfortunately.</p> <p>See above</p> <p>Ako time programme developed and implemented. School-wide focus on Tuesdays (explicitly connecting to PB4L values) and Year Level focus on Thursdays. Successful initiative and introduction. To be embedded in 2020.</p> <p>Start of Year Induction completed by principal. Review to be completed</p>
3.4	Reorganise pastoral care and academic support from Form Time to Ako Time	<p>Allocate teachers to Year level Ako classes, develop timetable for twice-weekly extended Ako time</p> <p>Develop Year level Ako time programme and School-wide Ako time programme</p>	<p>Ako programme developed and implemented that covered 3 terms.</p> <p>Programme development as above.</p>
3.5	Develop opportunities for student participation, service and leadership	<p>Embed new Student Council model of Executive Council</p> <p>Provide opportunities for students to participate as noted</p>	<p>Model of Executive Council overseeing several other Committees mostly effective and provided more opportunities for leadership.</p>
3.6	Respect and celebrate diversity	<p>Continue to encourage initiatives and provide support for the diverse range of students at school eg Queer Alliance Group</p>	<p>Queer Alliance continues to operate within school. Students who are gender-transitioning are fully supported and happy within the process.</p>

		<p>Complete key property works</p> <ul style="list-style-type: none"> - Te Manawa Atea - School flagpole - Burial of Time Capsule - Erection of bilingual signage - Review naming of School buildings 	<p>10YPP completed and signed off in August. Fire occurred in September which complicated all property works. Refurbishment and reinstatement of carvings on Te Manawa completed in February. Internal works to be started and will be a collaborative Dept-based project</p> <ul style="list-style-type: none"> - Flagpole erected in March - Time capsule buried in March - Signage part of 10YPP - Naming of buildings did not go ahead in favour of simple labels
		<p>Regular review of relevant school policies and procedures</p> <ul style="list-style-type: none"> - Health & Safety - EOTC etc <p>- Ensure wide dissemination of information on support and school procedures around bullying</p> <p>- Ensure regular emergency drills are completed and reported to Board</p>	<p>H&S Committee meets 2-3 times per term. EOTC procedures recently re-shared in staff meeting. School joined SchoolDocs to assist with ongoing review and consistency of policies</p> <p>All learning spaces have a copy of the UHC bullying policy on display</p> <p>All emergency drills are reported to the Board, starting off with the Start-of-Year drill for Year 9's. Full emergency procedures drill held June 20. Ongoing drills and accidental fire alarms in Term 4.</p>

4. Strategic Area: COMMUNITY PARTNERSHIPS

<p>Our goal is to build inclusive relationships between Upper Hutt College and its families, contributing schools, local iwi and community by focussing on the following areas:</p> <ul style="list-style-type: none"> • Ensure effective communications with families • Actively promote Upper Hutt College in community • Enhance relationships with contributing schools • Foster relationship with Orongomai Marae 		<p>Success Indicators</p> <ul style="list-style-type: none"> • Parents, whanau and families are effectively communicated with by teachers and the school using a variety of methods • Upper Hutt College has a positive image in the community through regular features in the local media • UHC has a close relationship with contributing schools with increasing percentages of students attending UHC • A strong relationship is established between Orongomai Marae and the college
Goal	Actions	Outcomes
4.1	Ensure effective communications with families	Regular dissemination of school information via Facebook page, school website, newsletter and school app
		Dissemination of information not regular. Use of website and school app to be widened. App used for sports communications. Facebook used extensively for communications during fire and following 6 weeks.
4.2	Actively promote Upper Hutt College in community	Promote official opening of Upper Hutt College buildings (Te Manawa Atea)
		Delays leading into 2019 meant that Te Manawa was not completed. No official opening held in 2019.
	Development of school Marketing Plan	Initial discussions held but not completed. To roll over into 2020
	- Purpose of social media, traditional communications, other means	
	- Ensure information is regularly updated on social media and provided to UH Leader and other media	
	- Investigate rebranding of school	
	- Investigate signage for front of school	
4.3	Enhance relationships with contributing schools	Continue to develop opportunities for UHC staff and students to present information, activities etc to the Intermediates
		Excellent fire-enforce three week sojourn at Maidstone Intermediate with the Year 9 students helped to further develop and cement relationships between the two schools. Solid connections made with Other schools that helped in the fire.
		Dean and Head of Year, along with Year 9 student reps spoke to all Fergusson Year 8 students about coming to Upper Hutt College.

4.4	Foster relationship with Orongomai Marae	Continue to seek advice from Orongomai on completion of Te Manawa Atea and tikanga Maori where appropriate, as well as inclusion in opening ceremonies	Ongoing. Understandings reached with Orongomai but we are not in a position to consider opening ceremonies. Return to inclusion of Whaea Hine for Senior Prizeiving, as well as involvement in Waitangi Day celebrations at Orongomai.
		<p>Communication with Maori community Develop consultation practices with whanau on achievement goals/targets</p> <p>Continue to develop channels of communication with parents/whanau through panui</p> <p>Regular Remutuka Whanau meetings to continue</p>	<p>Board to continue to request Orongomai representation after remaining member resigned due to other pressures</p> <p>Ongoing</p> <p>One formal meeting held. Need to re-develop the model for community engagement. The traditional, European meeting model does not encourage attendance or engagement of any kind. Assistant Principal to look at for 2020 particularly as we begin mahi on the interior of Te Manawa.</p>

5. Strategic Area: INNOVATION (in Teaching & Learning)

<p>Our goal is to be a school that is known for its innovative approaches to teaching and learning</p> <ul style="list-style-type: none"> • Develop a culture of innovative curriculum practice • Investigate ways in which technology can improve teaching and learning • Investigate the addition of other programmes to the school 		<p>Success Indicators</p> <ul style="list-style-type: none"> • Teachers are encouraged to participate in <i>Innovation Projects</i> that focus on teaching and learning • Teachers encouraged to develop wider variety of teaching and learning approaches including project-based learning and edgy-projects • Classroom, curriculum and/or school structures that are flexible and meet student needs are encouraged and developed • Successful investigation and implementation of other programmes eg Sports Academy 	
Goal		Actions	Outcomes
5.1	Develop a culture of innovative curriculum practice	<p>Innovative practices evident in teacher inquiries</p> <p>AP to actively participate in the UH cluster</p> <p>Develop a teaching and learning framework for 10PF (Boys class)</p>	<p>Ongoing, inquiry now part of appraisal so teachers have until end of term 1 2020 to complete.</p> <p>Ongoing. See comment in 2.2.</p> <p>Completed. Successful initiative to manage a boy-heavy cohort. Review report available.</p>
5.2	Investigate ways in which technology can improve teaching and learning	Develop plan for inclusion of Digital Citizenship within Ako structure	Covered aspects in Year 10 programme.
5.3	Develop Future Library plan	<p>Review current Library systems and processes</p> <ul style="list-style-type: none"> - Set up framework - Develop Strategic Plan 	Review underway. Committee finishing self-evaluation tool to inform survey. Not completed as SLT member overseeing Review left.

APPENDIX

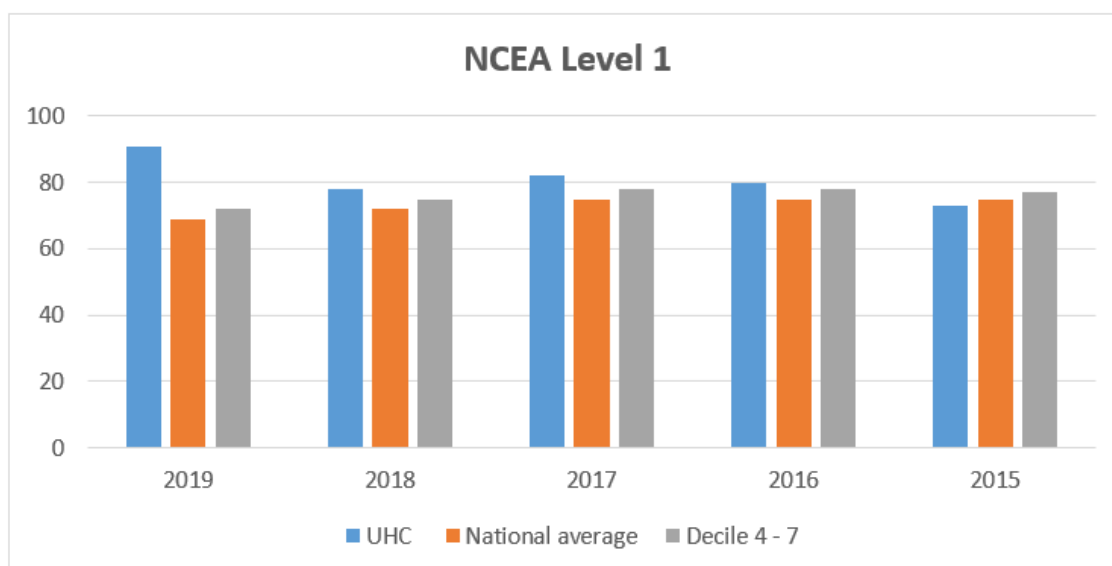
2019 NCEA RESULTS

Provisional – February 2020

NCEA Level 1

	2019	2018	2017	2016	2015
Total number of eligible students	193	188	228	241	218
Number gaining Level 1	176	147	190	197	159
UHC Year 11 gaining Level 1	91%	78	82	80	73
National average	69	72	75	75	75
Decile 4 - 7	72	75	78	78	77
UHC Male	88%	74	77	79	65
National average	65	68	71	72	70
Decile 4 - 7	69	71	75	75	74
UHC Female	94%	82	85	80	81
National average	74	76	79	79	79
Decile 4 - 7	75	78	81	81	81
Literacy					
- UHC	98%	92	93	91	91
- National	86	86	87	87	86
- Decile 4 – 7	89	89	90	90	90
Numeracy					
- UHC	96%	90	92	91	90
- National	83	84	86	85	85
- Decile 4 – 7	87	88	88	88	88
ENDORSEMENTS – NCEA Level 1					
- Excellence % (Nat / Dec 4-7)	16 / 20 / 17	13 / 21 / 17	11 / 20 / 17	11 / 20 / 16	7 / 19 / 15
- Merit % (Nat / Dec 4-7)	23 / 35 / 32	29 / 34 / 33	22 / 33 / 31	25 / 33 / 31	20 / 33 / 31
Ethnicity pass rates %					
- Asian	96%	83	81	82	85
- Maori (Nat / Dec 4-7)	90 / 56 / 60	83 / 58 / 62	77 / 63 / 67	72 / 63 / 67	73 / 61 / 65
- New Zealand European	90%	79	83	82	74
- Pasifika (Nat / Dec 4-7)	87 / 59 / 63	68 / 63 / 67	75 / 67 / 71	80 / 67 / 70	58 / 67 / 70

Source: NZQA Principals Report – roll based achievement NZQA



Commentary

- The NCEA results are the best in the school's history with the 90% pass threshold being passed for the first time for a pass rate of 91.2%
- This is an excellent result, especially considering there are a number of students who are still counted, even though they left school during the year and were therefore not genuine NCEA candidates
- The school result is also significantly better than the national average and the average for Decile 4-7 schools
- The college has not shown the same pattern as national figures over the last few years where there has been a gradual decline in pass rates
- Pass rates for males and females is also very high, and significant increases from 2018 results. They are also significantly better than the national results
- Literacy and Numeracy results were very high and an excellent improvement on 2018 results
- There is a steady increase in the % of students achieving an Excellence endorsement although we are not yet consistently matching national figures
- We are some way off matching national figures for students gaining a Merit endorsement
- Pass rates for our Maori students are excellent and significantly better than national rates. This continues the trend from the last few years
- Pass rates for Pasifika students showed an excellent increase on 2018 figures and again these were much better than national figures

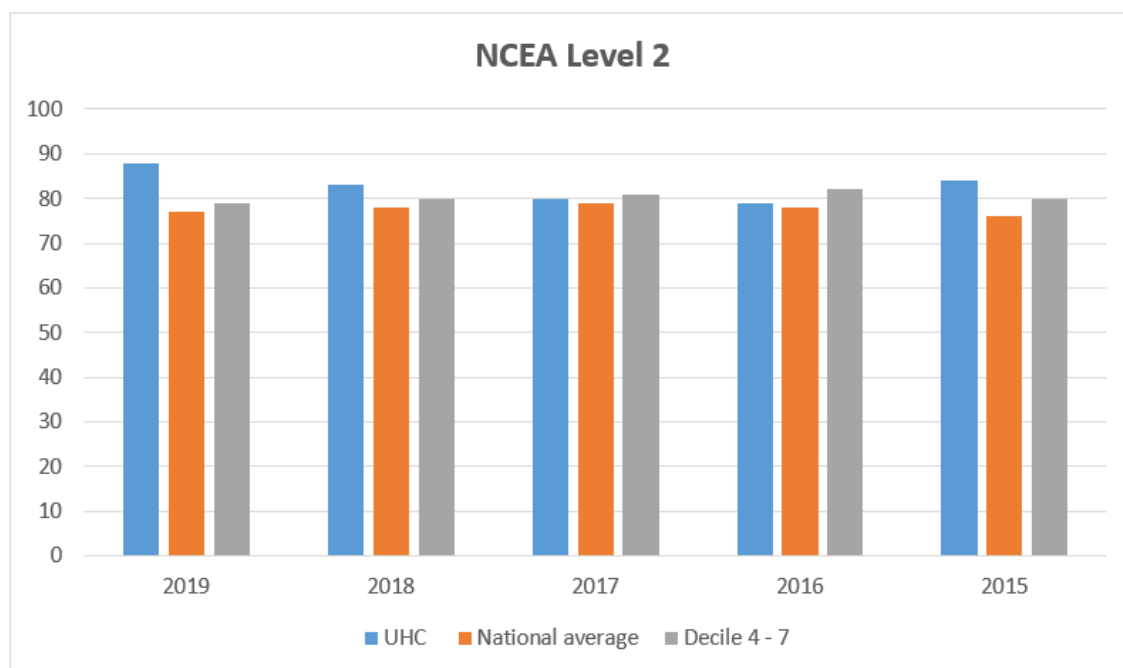
Given the disruption of the year, it is surprising that the results were so good and such an improvement on 2018.

- The Achievement Opportunity Programme definitely contributed to this improvement with its targeted and structured end-of-year programme
- Students were possibly more motivated to succeed with the extra pressures being put on them at the end of the year.

NCEA LEVEL 2

	2019	2018	2017	2016	2015
Total number of eligible students	159	218	244	201	228
Number gaining Level 2	140	180	179	156	183
UHC Year 12 gaining Level 2	88%	83	80	79	84
National average	77	78	79	78	76
Decile 4 - 7	79	80	81	82	80
UHC Male	80%	79	73	72	79
National average	74	74	75	75	73
Decile 4 - 7	76	77	79	78	76
UHC Female	95%	87	87	86	89
National average	79	81	81	82	80
Decile 4 - 7	83	83	84	85	84
ENDORSEMENTS – NCEA Level 2					
- Excellence % (Nat / Dec 4-7)	9 / 17 / 13	8 / 17 / 13	12 / 16 / 14	9 / 16 / 13	6 / 15 / 12
- Merit % (Nat / Dec 4-7)	21 / 26 / 23	14 / 25 / 23	14 / 24 / 21	13 / 24 / 22	16 / 24 / 22
Ethnicity pass rates %					
- Asian	64%	82	70	83	88
- Maori (Nat / Dec4-7 pass rates)	97 / 68 / 72	81 / 68 / 72	79 / 70 / 74	77 / 71 / 74	79 / 67 / 71
- New Zealand European	90%	84	80	80	84
- Pasifika	93 / 70 /	83 / 72 / 74	83 / 74 / 75	78 / 73 / 75	79 / 70 / 73

Source: NZQA Principals Report – roll based achievement NZQA



Commentary

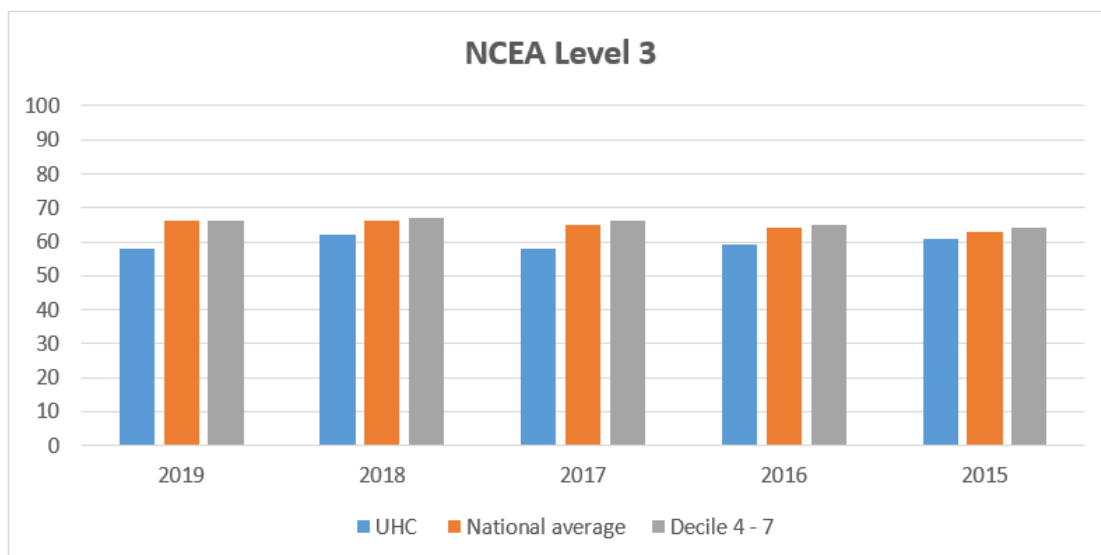
- The Level 2 results were very pleasing with improvements over 2018 results
- Results are well above national figures
- Both males and females have shown a steady improvement in results over the last 4 years.
- In terms of endorsements, it was pleasing to see the improvement of Merit endorsement from previous years. However, the percentage of excellent endorsements is still well below that of national figures

- Maori and Pasifika students showed a pleasing improvement in pass rates and significant improvement on 2018 results for Maori students in particular

NCEA LEVEL 3

	2019	2018	2017	2016	2015
Total number of eligible students	177	192	143	174	176
Number gaining Level 3	103	118	84	101	106
UHC Year 13 gaining Level 3	58%	62	58	59	61
National average	66	66	65	64	63
Decile 4 - 7	66	67	66	65	64
UHC Male	47%	50	50	52	56
National average	61	61	60	58	56
Decile 4 - 7	61	61	60	59	57
UHC Female	69%	75	65	64	68
National average	71	71	70	70	68
Decile 4 - 7	71	72	72	71	72
ENDORSEMENTS – NCEA Level 3					
- Excellence % (Nat / Dec 4-7)	15 / 15 / 13	10 / 15 / 13	6 / 16 / 14	9 / 15 / 13	9 / 14 / 13
- Merit % (Nat / Dec 4-7)	12 / 28 / 24	16 / 27 / 24	14 / 27 / 24	17 / 27 / 25	25 / 28 / 25
Ethnicity pass rates %					
- Asian	56	55	82	88	100
- Maori	65	48	46	52	52
- New Zealand European	57	66	57	61	66
- Pasifika	44	50	57	41	20
UNIVERSITY ENTRANCE UHC %	31	35	39	38	40
National average	48	49	49	49	48
Decile 4 – 7	45	47	47	49	48

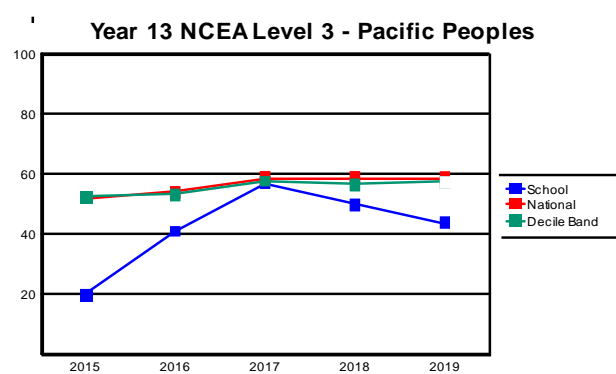
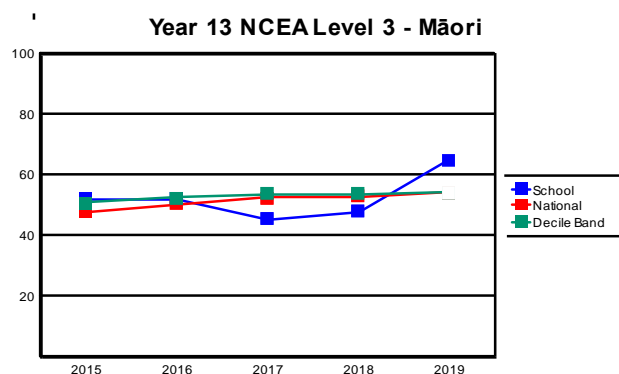
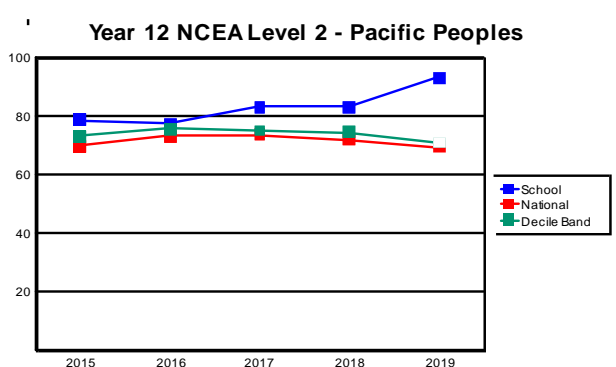
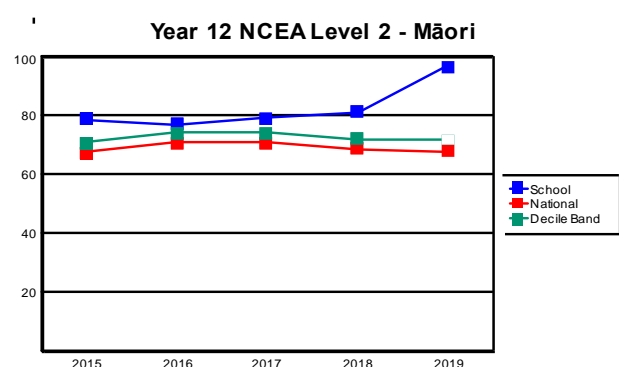
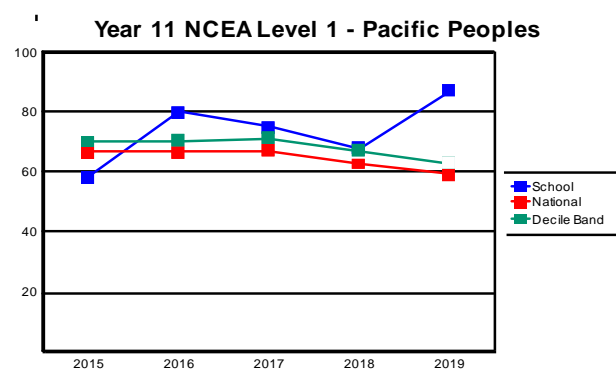
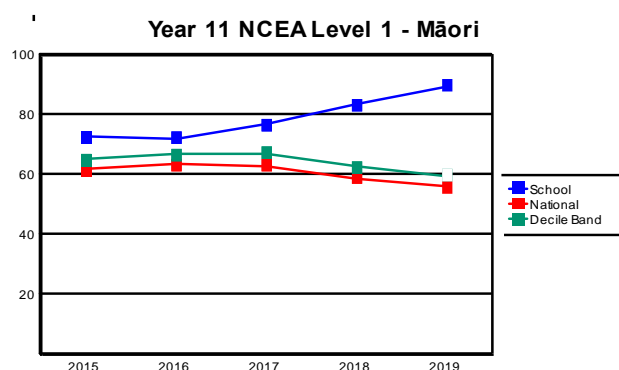
Source: NZQA Principals Report – roll based achievement NZQA



Commentary

- The pass rate for Level 3 took a slight dip compared to last year. Overall, the results do not show much improvement, sitting in the high 50% area for the last few years, which is below both the national average and the Decile 4-7 averages.
- There is a significant difference between the male and female pass rates. The male pass rate is the lowest it has been for a number of years and sits well below national averages. The female pass rate is pleasing, but still below national averages
- It was pleasing to see the improvement in endorsements at Excellence level
- Our Maori students were the best performers in terms of passing NCEA Level 3, with the Pasifika students decreasing slightly
- We remain disappointingly low for University Entrance, continuing a decline over the last few years

Maori and Pasifika Results – NCEA Level 1



Commentary

- Both Maori and Pasifika students show continued improvement over the last few years, with the figures for Maori students being particularly pleasing. These graphs highlight the overall improvement compared to national stats
- Care should be taken with interpreting Pasifika results because of the small number of students.
- It would certainly be worthwhile to look into the reasons for the improvements over 2019 for Maori and Pasifika students as they are both significant and against the national trends

Scholarships

	2019	2018	2017	2016	2015	2014	2013
Number of Scholarships	2	1	0	6 + 1 Outstanding	4	1	4
Number of students	1		3	4	3	7	2

- One student gained 2 Scholarships, in Calculus and Economics. This is the same student who gained a Scholarship in Music in 2018.

Endorsements

Number (and %) of NCEA Endorsements awarded at each level

NCEA Achieved with Excellence

Year	2019	2018	2017	2016	2015
Level 1	28 – 16%	19 – 13%	20 – 11%	23 – 12%	11
Level 2	13 – 9%	15 - 7%	22 – 12%	13 – 8%	11
Level 3	16 – 15%	12 - 10%	5 – 6%	9 – 9%	9

NCEA Achieved with Merit

Year	2019	2018	2017	2016	2015
Level 1	40 – 23%	40- 27%	41 -22%	50 – 25%	33
Level 2	29 – 21%	26 - 16%	28 – 16%	24 – 15%	36
Level 3	12 – 12%	18 - 15%	13 – 15%	19 – 19%	26

Commentary

- Comments on NCEA endorsements noted earlier

Number of Course Endorsements awarded at each level

Year	2019	2018	2017	2016	2015
10	5 students 5 endorsements 3E, 2M	5 students 5 endorsements 1E, 4M	6 students 5 endorsements 1E, 4M	6 students 6 endorsements 3E, 3M	6 students 6 endorsements 1E, 5M
11	71 students 210 endorsement 56E, 154M (4E at Level 2)	62 students 169 endors. 47E, 122M	74 students 199 endors. 45E, 154M	85 students 225 endors. 38E, 187 M	55 students 151 endors. 25E, 126M
12	50 students 103 endors. 30E, 77M	59 students 130 endors. 37E, 93M	65 students 136 endors. 47E, 89M	46 students 94 endors. 18E, 76M	44 students 129 endors. 27E, 102M
13	39 students 77 endors. 27E, 50M	37 students 76 endors. 24E, 54M	24 students 40 endors. 9E, 31M	44 students 91 endors. 18E, 73M	45 students 90 endors. 22E, 68M

- 5 out of 6 Year 10 students accelerated into Year 11 subjects gained endorsements, with 3 Excellence and 2 Merit results

- There were pleasing improvements in the number of Course Endorsements for Year 11, with the number of Excellence endorsements being the highest on record
- Year 13 students were consistent in the number of endorsements gained compared to 2018

Course Endorsements per Subject

Subject	Level 1		Level 2		Level 3	
	Excellence	Merit	Excellence	Merit	Excellence	Merit
Art	3	8	-	-	-	-
Art Design	-	-	0	1	0	0
Art Painting	-	-	3	6	0	3
Biology	1	4	0	10	2	4
Chemistry	-	-	4	2	2	1
Classics	-	-	-	-	2	3
Commerce	0	8	0	0	0	1
Computing	-	-	0	1	-	-
Dance	4	0	0	4	0	0
DGT	2	8	0	0	0	2
DVC	0	1	0	0	-	-
Drama	2	5	0	3	0	7
Economics	0	4	-	-	-	-
English	10+1	29	9	19	5	9
FOT	2		-	-	1	0
Geography	2	6	3	6	2	1
Health	0	4	2	5	0	2
History	2	10	0	3	2	2
Japanese	2	1	0	1	0	0
Maori	0	0	0	0	0	0
Mathematics	11+2	30	4	4	-	-
Maths (Calc)	-	-	-	-	1	4
Maths (Stats)	-	-	-	-	2	5
Media	-	-	0	3	1	0
Music	1	0	0	1		
Phys Ed	6	3	0	0	1	2
Photography	-	-	2	2	0	2
Physics	-	-	3	6	1	3
Science	8	35+2	-	-	-	-
Textiles	0	2	0	0	0	0

- The Science Department have achieved excellent results – in Biology at all levels, Chemistry and Physics, as well as in Year 11 Science. These results are as good as, if not better than 2018.
- English results are also excellent across all year levels and the Level 1 results for Maths are very good
- Geography and History results show pleasing improvement across the year levels
- Drama results are really pleasing this year, with endorsements at all levels – a further improvement on 2018.
- In Level 1, subjects that achieved over 30% endorsements were DGT101, ENG101, PED101 and SCI101
- In Level 2, subjects with over 30% endorsements were APA201 (Painting), DAN201, ENG201, HEA201
- In Level 3, subjects with over 25% endorsements were APA301, ENG301, PHO301.

2019 NCEA Level 1 - 3 Targets & Results

Target 1 Improve on Upper Hutt College NCEA results (from previous year)	Target 2018 Results	Result 2019
NCEA Level 1	76%	91%
NCEA Level 2	83%	88%
NCEA Level 3	61%	58%
University Entrance	33%	31%

Target 2 NCEA Level 1 Numeracy and Literacy	Target	Result
	Numeracy = 90%	98%
	Literacy = 90%	96%

Target 3 Improve % of students achieving Excellence and Merit endorsements (from previous year)	Target Excellence	Result 2019	Target Merit	Result 2019
NCEA Level 1	13%	16%	28%	23%
NCEA Level 2	7%	9%	16%	21%
NCEA Level 3	10%	15%	16%	12%

Target 4 Improve achievement of UHC Maori and Pasifika students to UHC NZ European students (from previous year)	Target	Result - Maori	Result - Pasifika
NCEA Level 1	78%	90	87
NCEA Level 2	84%	97	93
NCEA Level 3	64%	65	44

KEY - Achieved

UPPER HUTT COLLEGE

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019



School Address:	Moonshine Road, Upper Hutt
School Postal Address:	Moonshine Road, Upper Hutt 5018
School Phone:	04 527 8749
School Email:	office@upperhutt.school.nz
Ministry Number:	0250
Accountant / Service Provider:	Accounting For Schools Limited

UPPER HUTT COLLEGE

Statement of Responsibility

For the year ended 31 December 2019

The Board of Trustees accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2019 fairly reflects the financial position and operations of the school.

The School's 2019 financial statements are authorised for issue by the Board.

Garth Johnson

Full Name of Board Chairperson

Judith Taylor

Full Name of Principal

[Signature]

Signature of Board Chairperson

[Signature]

Signature of Principal

28/5/2020

Date:

28/05/2020

Date:

UPPER HUTT COLLEGE

Statement of Comprehensive Revenue and Expense For the year ended 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue				
Government Grants	2	9,876,315	9,746,693	10,142,514
Locally Raised Funds	3	819,324	113,040	367,772
Interest Earned		56,141	40,000	49,410
Gain on Sale of Property, Plant and Equipment		-	17,500	-
International Students	4	483,137	291,632	315,513
		11,234,917	10,208,865	10,875,209
Expenses				
Locally Raised Funds	3	577,719	8,100	171,472
International Students	4	228,024	216,127	252,194
Learning Resources	5	6,258,814	6,399,011	6,429,867
Administration	6	544,137	493,205	491,170
Property	7	3,285,023	2,987,230	3,057,752
Finance Costs		8,502	-	9,288
Depreciation	8	193,122	230,000	264,925
Loss on Disposal of Property, Plant and Equipment		53,881	-	-
Depreciation (Prior Year Adjustment)	13	-	-	73,368
		11,149,222	10,333,673	10,750,036
Net Surplus for the year		85,695	(124,808)	125,173
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		85,695	(124,808)	125,173

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes which form part of these financial statements.

UPPER HUTT COLLEGE

Statement of Changes in Net Assets/Equity For the year ended 31 December 2019

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Balance at 1 January	1,677,634	1,677,634	1,505,287
Total comprehensive revenue and expense for the year	85,695	(124,808)	125,173
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant	-	-	47,174
Adjustment to Accumulated surplus/(deficit) from adoption of PBE IFRS 9	-	-	-
Equity at 31 December	1,763,329	1,552,826	1,677,634
Retained Earnings	1,763,329	1,552,826	1,677,634
Equity at 31 December	1,763,329	1,552,826	1,677,634

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes which form part of these financial statements.

UPPER HUTT COLLEGE

Statement of Financial Position

As at 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Assets				
Cash and Cash Equivalents	9	331,790	144,460	681,018
Accounts Receivable	10	482,225	353,000	376,932
GST Receivable		-	10,000	14,414
Inventories	11	13,855	15,000	19,271
Investments	12	1,929,956	1,000,000	1,013,962
Prepayments		38,030	30,000	197,578
		2,795,856	1,552,460	2,303,175
Current Liabilities				
Accounts Payable	14	600,303	507,000	498,768
Finance Lease Liability - Current Portion	17	47,195	42,750	44,734
Funds held for Capital Works Projects	19	357,258	-	3,507
Funds held in Trust	18	255,193	225,000	257,299
GST Payable		40,843	-	-
Provision for Cyclical Maintenance	16	164,100	135,000	18,333
Revenue Received in Advance	15	330,444	245,000	711,801
		1,795,336	1,154,750	1,534,441
Working Capital Surplus		1,000,520	397,710	768,734
Non-current Assets				
Property, Plant and Equipment	13	1,073,569	1,270,982	1,170,982
		1,073,569	1,270,982	1,170,982
Non-current Liabilities				
Finance Lease Liability	17	44,631	40,000	81,116
Funds held in Trust	18	3,300	3,300	3,300
Provision for Cyclical Maintenance	16	262,829	72,566	177,666
		310,760	115,866	262,082
Net Assets		1,763,329	1,552,826	1,677,634
Equity				
		1,763,329	1,552,826	1,677,634

The above Statement of Financial Position should be read in conjunction with the accompanying notes which form part of these financial statements.

UPPER HUTT COLLEGE

Statement of Cash Flows

For the year ended 31 December 2019

		2019	2019	2018
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		2,089,488	1,946,693	2,251,224
Locally Raised Funds		427,427	(277,739)	801,627
International Students		496,515	216,407	373,944
Goods and Services Tax (net)		55,258	4,415	(8,425)
Payments to Employees		(1,090,643)	(1,094,823)	(1,118,770)
Payments to Suppliers		(1,615,325)	(978,928)	(1,642,645)
Interest Paid		(8,502)	-	(9,288)
Interest Received		60,057	43,194	47,838
Cyclical Maintenance Payments made in the year		(15,540)	(18,333)	-
Net cash from/(to) the Operating Activities		398,735	(159,114)	695,505
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		-	17,500	-
Purchase of PPE (and Intangibles)		(135,859)	(540,770)	(111,979)
Purchase of Investments		(915,994)	13,962	40,512
Net cash (to) the Investing Activities		(1,051,853)	(509,308)	(71,467)
Cash flows from Financing Activities				
Finance Lease Payments		(47,755)	167,670	(39,067)
Funds Administered on Behalf of Third Parties		(2,106)	(32,299)	42,134
Funds Held for Capital Works Projects		353,751	(3,507)	(462,176)
Furniture and Equipment Grant		-	-	47,174
Net cash from/(to) Financing Activities		303,890	131,864	(411,935)
Net increase/(decrease) in cash and cash equivalents		(349,228)	(536,558)	212,103
Cash and cash equivalents at the beginning of the year	9	681,018	681,018	468,915
Cash and cash equivalents at the end of the year	9	331,790	144,460	681,018

The statement of cash flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries and the use of land and buildings grant and expense have been omitted.

The above Cash Flow Statement should be read in conjunction with the accompanying notes which form part of these financial statements.

UPPER HUTT COLLEGE

Notes to the Financial Statements

For the year ended 31 December 2019

1. Statement of Accounting Policies

a) Reporting Entity

Upper Hutt College (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education Act 1989. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2019 to 31 December 2019 and in accordance with the requirements of the Public Finance Act 1989.

Basis of Preparation

The financial statements have been prepared on a going concern basis, and the accounting policies have been consistently applied throughout the period.

Financial Reporting Standards Applied

The Education Act 1989 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as "having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders".

Standard early adopted

In line with the Financial Statements of the Government, the School has elected to early adopt PBE IFRS 9 Financial Instruments. PBE IFRS 9 replaces PBE IPSAS 29 Financial Instruments: Recognition and Measurement. Information about the adoption of PBE IFRS 9 is provided in Note 28.

PBE Accounting Standards Reduced Disclosure Regime

The School qualifies for Tier 2 as the school is not publicly accountable and is not considered large as it falls below the expenditure threshold of \$30 million per year. All relevant reduced disclosure concessions have been taken.

Measurement Base

The financial statements are prepared on the historical cost basis unless otherwise noted in a specific accounting policy.

Presentation Currency

These financial statements are presented in New Zealand dollars, rounded to the nearest dollar.

Specific Accounting Policies

The accounting policies used in the preparation of these financial statements are set out below.

Critical Accounting Estimates And Assumptions

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, revenue and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

UPPER HUTT COLLEGE

Notes to the Financial Statements

For the year ended 31 December 2019

1. Statement of Accounting Policies

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 13.

Critical Judgements in applying accounting policies

Management has exercised the following critical judgements in applying accounting policies:

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised.

Recognition of grants

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carry forward amounts unspent. The School believes all grants received have been appropriately recognised as a liability if required. Government grants are disclosed at note 2.

c) Revenue Recognition

Government Grants

The school receives funding from the Ministry of Education. The following are the main types of funding that the School receives;

Operational grants are recorded as revenue when the School has the rights to the funding, which is in the year that the funding is received.

Teachers salaries grants are recorded as revenue when the School has the rights to the funding in the salary period they relate to. The grants are not received in cash by the School and are paid directly to teachers by the Ministry of Education.

Use of land and buildings grants are recorded as revenue in the period the School uses the land and buildings. These are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Crown.

Other Grants

Other grants are recorded as revenue when the School has the rights to the funding, unless there are unfulfilled conditions attached to the grant, in which case the amount relating to the unfulfilled conditions is recognised as a liability and released to revenue as the conditions are fulfilled.

Donations, Gifts and Bequests

Donations, gifts and bequests are recorded as revenue when their receipt is formally acknowledged by the School.

Interest Revenue

Interest Revenue earned on cash and cash equivalents and investments is recorded as revenue in the period it is earned.

UPPER HUTT COLLEGE

Notes to the Financial Statements

For the year ended 31 December 2019

1. Statement of Accounting Policies

d) Use of Land and Buildings Expense

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes. This is a non-cash expense that is offset by a non-cash grant from the Ministry.

e) Operating Lease Payments

Payments made under operating leases are recognised in the Statement of Comprehensive Revenue and Expense on a straight line basis over the term of the lease.

f) Finance Lease Payments

Finance lease payments are apportioned between the finance charge and the reduction of the outstanding liability. The finance charge is allocated to each period during the lease term on an effective interest basis.

g) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, bank balances, deposits held at call with banks, and other short term highly liquid investments with original maturities of 90 days or less, and bank overdrafts. The carrying amount of cash and cash equivalents represent fair value.

h) Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for credit losses. The school applies the simplified expected credit loss model of recognising lifetime expected credit losses for receivables. In measuring expected credit losses, short-term receivables have been assessed on a collective basis as they possess shared credit risk characteristics. They have been grouped based on the days past due. Short-term receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include the debtor being in liquidation.

i) Inventories

Inventories are consumable items held for sale and comprise of stationery and school uniforms. They are stated at the lower of cost and net realisable value. Cost is determined on a first in, first out basis. Net realisable value is the estimated selling price in the ordinary course of activities less the estimated costs necessary to make the sale. Any write down from cost to net realisable value is recorded as an expense in the Statement of Comprehensive Revenue and Expense in the period of the write down.

j) Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

k) Property, Plant and Equipment

Land and buildings owned by the Crown are excluded from these financial statements. The Board's use of the land and buildings as 'occupant' is based on a property occupancy document.

Improvements to buildings owned by the Crown are recorded at cost, less accumulated depreciation and impairment losses.

Property, plant and equipment are recorded at cost or, in the case of donated assets, fair value at the date of receipt, less accumulated depreciation and impairment losses. Cost or fair value as the case may be, includes those costs that relate directly to bringing the asset to the location where it will be used and making sure it is in the appropriate condition for its intended use.

UPPER HUTT COLLEGE

Notes to the Financial Statements

For the year ended 31 December 2019

1. Statement of Accounting Policies

Property, plant and equipment acquired with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

Gains and losses on disposals (*i.e.* sold or given away) are determined by comparing the proceeds received with the carrying amounts (*i.e.* the book value). The gain or loss arising from the disposal of an item of property, plant and equipment is recognised in the Statement of Comprehensive Revenue and Expense.

Finance Leases

A finance lease transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred. At the start of the lease term, finance leases are recognised as assets and liabilities in the statement of financial position at the lower of the fair value of the leased asset or the present value of the minimum lease payments. The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability. The amount recognised as an asset is depreciated over its useful life. If there is no reasonable certainty whether the school will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

Depreciation

Property, plant and equipment except for library resources are depreciated over their estimated useful lives on a straight line basis. Library resources are depreciated on a diminishing value basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Buildings	50 years
Furniture and Equipment	5 - 20 years
Information Technology	3 - 5 years
Library Resources	12.5% Diminishing value
Motor Vehicles	5 years
Text Books	6 years

1) Impairment of property, plant, and equipment and intangible assets

The school does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

Non cash generating assets

Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

Value in use is determined using an approach based on either a depreciated replacement cost approach, restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. The total impairment loss is recognised in the surplus or deficit.

The reversal of an impairment loss is recognised in the surplus or deficit.

UPPER HUTT COLLEGE

Notes to the Financial Statements

For the year ended 31 December 2019

1. Statement of Accounting Policies

m) Accounts Payable

Accounts Payable represents liabilities for goods and services provided to the School prior to the end of the financial year which are unpaid. Accounts Payable are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition.

n) Employee Entitlements

Short-term employee entitlements

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay.

These include salaries and wages accrued up to balance date, annual leave earned to but not yet taken at balance date.

o) Revenue Received in Advance

Revenue received in advance relates to fees received from students where there are unfulfilled obligations for the School to provide services in the future. The fees are recorded as revenue as the obligations are fulfilled and the fees earned.

The School holds sufficient funds to enable the refund of unearned fees in relation to international students, should the School be unable to provide the services to which they relate.

p) Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party. The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

q) Provision for Cyclical Maintenance

The property from which the School operates is owned by the Crown, and is vested in the Ministry. The Ministry has gazetted a property occupancy document that sets out the Board's property maintenance responsibilities. The Board is responsible for maintaining the land, buildings and other facilities on the School site in a state of good order and repair.

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision for cyclical maintenance represents the obligation the Board has to the Ministry and is based on the Board's ten year property plan (10YPP).

r) Financial Assets and Liabilities

The School's financial assets comprise cash and cash equivalents, accounts receivable, funds held for capital works, and investments. All of these financial assets, except for investments that are shares, are categorised as "amortised cost" for accounting purposes in accordance with financial reporting standards.

Investments that are shares are categorised as "fair value through profit or loss" for accounting purposes in accordance with financial reporting standards.

The School's financial liabilities comprise accounts payable, borrowings and finance lease liability. All of these financial liabilities are categorised as "financial liabilities measured at amortised cost" for accounting purposes in accordance with financial reporting standards.

UPPER HUTT COLLEGE

Notes to the Financial Statements

For the year ended 31 December 2019

1. Statement of Accounting Policies

s) Goods and Services Tax (GST)

The financial statements have been prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable which are stated as GST inclusive.

The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

t) Budget Figures

The budget figures are extracted from the School budget that was approved by the Board at the start of the year.

u) Services received in-kind

From time to time the School receives services in-kind, including the time of volunteers. The School has elected not to recognise services received in kind in the Statement of Comprehensive Revenue and Expense.

UPPER HUTT COLLEGE

Notes to the Financial Statements

For the year ended 31 December 2019

2. Government Grants

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operational Grants	1,875,050	1,789,301	1,935,687
Other Government Grants	67,400	43,164	125,063
Other MoE Grants	222,837	114,228	190,474
Resource teachers learning and behaviour grants	14,549	-	-
Teachers' Salaries Grants	5,344,163	5,400,000	5,446,155
Use of Land and Buildings Grants	2,352,316	2,400,000	2,445,135
	9,876,315	9,746,693	10,142,514

3. Locally Raised Funds

Local funds raised within the School's community are made up of:

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue			
Activities	714,951	40,900	229,548
Grants	6,100	-	6,700
Donations	80,275	50,000	111,289
Trading	17,998	22,140	20,235
	819,324	113,040	367,772
Expenses			
Activities	571,381	2,100	153,125
Trading	6,338	6,000	18,347
	577,719	8,100	171,472
<i>Surplus for the year Locally raised funds</i>	241,605	104,940	196,300

Activities includes income and expenses for trips to Europe and Japan during the 2019 year. 48 students and 5 teachers travelled to Europe for the purpose of giving students a comprehensive cultural experience that will broaden their life experiences and provide relevance and confidence in their learning. The cost of the trip was \$346,575 which was paid by the students.

22 students and 3 teachers travelled to Japan for the purpose of giving students a comprehensive Japanese cultural and language experience that will broaden their life experiences and provide relevance and confidence in their learning. The cost of the trip was \$116,673 which was paid by the students.

UPPER HUTT COLLEGE

Notes to the Financial Statements

For the year ended 31 December 2019

4. International Student Revenue and Expenses

	2019 Actual Number	2019 Budget (Unaudited) Number	2018 Actual Number
International Student Roll	27	15	24
	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue			
International student fees	483,137	291,632	315,513
Expenses			
Commissions	36,302	27,623	33,145
Employee Benefit - Salaries	147,627	133,879	131,000
International student levy	4,917	5,000	7,069
Other Expenses	39,178	49,625	80,980
	228,024	216,127	252,194
<i>Surplus for the year International Students'</i>	255,113	75,505	63,319

5. Learning Resources

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Curricular	303,958	341,191	325,760
Employee Benefits - Salaries	5,845,859	5,915,120	5,996,296
Information and Communication Technology	77,637	98,000	78,188
Library Resources	7,694	7,200	6,994
Staff Development	23,666	37,500	22,629
	6,258,814	6,399,011	6,429,867

6. Administration

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Audit Fee	10,009	10,500	8,758
Board of Trustees Expenses	15,828	5,000	2,954
Board of Trustees Fees	5,345	7,000	6,620
Communication	19,417	20,900	18,746
Consumables	56,383	23,000	44,679
Employee Benefits - Salaries	379,726	367,105	346,885
Insurance	4,272	5,000	4,658
Other	36,757	34,700	42,038
Service Providers, Contractors and Consultancy	16,400	20,000	15,832
	544,137	493,205	491,170

UPPER HUTT COLLEGE

Notes to the Financial Statements

For the year ended 31 December 2019

7. Property

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	25,825	31,250	26,249
Consultancy and Contract Services	182,649	172,000	177,561
Cyclical Maintenance Provision	246,470	29,900	28,598
Employee Benefits - Salaries	76,955	85,000	93,900
Grounds	51,531	43,780	49,089
Heat, Light and Water	108,827	96,700	102,877
Rates	9,874	9,000	8,835
Repairs and Maintenance	223,779	112,600	119,479
Security	6,797	7,000	6,029
Use of Land and Buildings	2,352,316	2,400,000	2,445,135
	3,285,023	2,987,230	3,057,752

The use of land and buildings figure represents 8% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

8. Depreciation of Property, Plant and Equipment

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Buildings - School	5,945	6,000	6,031
Furniture and Equipment	64,921	67,500	71,743
Information Technology	56,741	100,000	123,694
Leased Assets	47,433	40,000	42,042
Library Resources	3,111	1,500	1,971
Textbooks	14,971	15,000	19,444
	193,122	230,000	264,925

9. Cash and Cash Equivalents

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	600	600	600
Bank Current Account	331,190	143,860	379,863
Short-term Bank Deposits	-	-	300,555
Net cash and cash equivalents for Cash Flow Statement	331,790	144,460	681,018

UPPER HUTT COLLEGE

Notes to the Financial Statements

For the year ended 31 December 2019

10. Accounts Receivable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Receivables	959	3,000	3,797
Receivables from the Ministry of Education	90,348	-	-
Interest Receivable	4,278	5,000	8,194
Teacher Salaries Grant Receivable	386,640	345,000	364,941
	482,225	353,000	376,932
Receivables from Exchange Transactions	5,237	8,000	11,991
Receivables from Non-Exchange Transactions	476,988	345,000	364,941
	482,225	353,000	376,932

11. Inventories

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
School Uniforms	6,461	5,000	8,349
Stationery	7,394	10,000	10,922
	13,855	15,000	19,271

12. Investments

The School's investment activities are classified as follows:

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Asset			
Short-term Bank Deposits	1,929,956	1,000,000	1,013,962

The carrying value of term deposits longer than 90 days but less than 12 months approximates their fair value at 31 December 2019.

Of the \$2,261,746 Investments and Cash and Cash Equivalents, \$357,258 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2020 on Crown owned school buildings under the School's Five Year Property Plan.

UPPER HUTT COLLEGE

Notes to the Financial Statements

For the year ended 31 December 2019

13. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Buildings	175,162	160	-	-	(5,945)	169,377
Furniture and Equipment	634,565	90,676	(46,846)	-	(64,921)	613,474
Information Technology	182,099	31,930	(7,036)	-	(56,741)	150,252
Leased Assets	114,228	13,731	-	-	(47,433)	80,526
Library Resources	23,967	11,022	-	-	(3,111)	31,878
Textbooks	40,961	2,072	-	-	(14,971)	28,062
Balance at 31 December 2019	1,170,982	149,591	(53,882)	-	(193,122)	1,073,569

The net carrying value of equipment held under a finance lease is \$80,526 (2018: \$114,228).

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Buildings	310,126	(140,749)	169,377
Furniture and Equipment	1,290,314	(676,840)	613,474
Information Technology	950,362	(800,110)	150,252
Leased Assets	224,501	(143,975)	80,526
Library Resources	37,821	(5,943)	31,878
Motor Vehicles	153,631	(153,631)	-
Textbooks	235,252	(207,190)	28,062
Balance at 31 December 2019	3,202,007	(2,128,438)	1,073,569

	Opening Balance (NBV)	Adjustment	Additions	Disposals	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Buildings	178,879	2,314	-	-	(6,031)	175,162
Furniture and Equipment	688,632	(57,050)	74,726	-	(71,743)	634,565
Information Technology	107,802	115,681	82,310	-	(123,694)	182,099
Leased Assets	136,849	(27,601)	47,022	-	(42,042)	114,228
Library Resources	73,926	(59,084)	11,096	-	(1,971)	23,967
Textbooks	90,817	(47,628)	17,216	-	(19,444)	40,961
Balance at 31 December 2018	1,276,905	(73,368)	232,370	-	(264,925)	1,170,982

UPPER HUTT COLLEGE

Notes to the Financial Statements

For the year ended 31 December 2019

13. Property, Plant and Equipment (Cont.)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2018			
Buildings	310,126	(134,964)	175,162
Furniture and Equipment	1,322,555	(687,990)	634,565
Information Technology	949,600	(767,501)	182,099
Leased Assets	210,770	(96,542)	114,228
Library Resources	26,799	(2,832)	23,967
Motor Vehicles	153,631	(153,631)	-
Textbooks	233,179	(192,218)	40,961
Balance at 31 December 2018	3,206,660	(2,035,678)	1,170,982

14. Accounts Payable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operating Creditors	163,459	100,000	79,860
Accruals	9,124	30,000	28,248
Employee Entitlements - Salaries	386,640	355,000	364,941
Employee Entitlements - Leave Accrual	41,080	22,000	25,719
	600,303	507,000	498,768
Payables for Exchange Transactions	600,303	507,000	498,768
	600,303	507,000	498,768

The carrying value of payables approximates their fair value.

15. Revenue Received in Advance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
International Student Fees	223,603	135,000	210,225
Other Student Activity Fees	106,841	110,000	501,576
	330,444	245,000	711,801

UPPER HUTT COLLEGE

Notes to the Financial Statements

For the year ended 31 December 2019

16. Provision for Cyclical Maintenance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Provision at the Start of the Year	195,999	195,999	167,401
Increase to the Provision During the Year	29,900	29,900	28,598
Adjustment to the Provision	215,266	-	-
Use of the Provision During the Year	(14,236)	(18,333)	-
Provision at the End of the Year	426,929	207,566	195,999
Cyclical Maintenance - Current	164,100	135,000	18,333
Cyclical Maintenance - Term	262,829	72,566	177,666
	426,929	207,566	195,999

17. Finance Lease Liability

The School has entered into a number of finance lease agreements for computers. Minimum lease payments payable:

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
No Later than One Year	47,195	42,750	44,734
Later than One Year and no Later than Five Years	44,631	40,000	81,116
	91,826	82,750	125,850

18. Funds held in Trust

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	255,193	225,000	257,299
Funds Held in Trust on Behalf of Third Parties - Non Current	3,300	3,300	3,300
	258,493	228,300	260,599

These funds are held in trust for international students home stay fees.

UPPER HUTT COLLEGE

Notes to the Financial Statements

For the year ended 31 December 2019

19. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects:

		Opening	Receipts		BOT Contribution/ (Write-off to R&M)	Closing
2019		Balances	from MoE	Payments		Balances
		\$	\$	\$		\$
Fire & Security Upgrade	<i>in progress</i>	-	12,000	-	-	12,000
Caretakers House - Garage	<i>completed</i>	3,506	11,071	(14,577)	-	-
Block E Lift	<i>completed</i>	-	9,465	(9,465)	-	-
Block C Power Connection	<i>completed</i>	-	21,958	(21,958)	-	-
River Gym Lighting	<i>in progress</i>	-	6,750	(79)	-	6,671
T5 Foods	<i>in progress</i>	-	405,000	(66,413)	-	338,587
Totals		3,506	466,244	(112,492)	-	357,258

Represented by:

Funds Held on Behalf of the Ministry of Education

357,258

Funds Due from the Ministry of Education

-

357,258

		Opening	Receipts		BOT Contribution/ (Write-off to R&M)	Closing
2018		Balances	from MoE	Payments		Balances
		\$	\$	\$		\$
New Buildings	<i>Completed</i>	462,176	-	(462,176)	-	-
Caretakers House - Garage	<i>Completed</i>	3,506	-	-	-	3,506
Totals		465,682	-	(462,176)	-	3,506

20. Related Party Transactions

The School is a controlled entity of the Crown, and the Crown provides the major source of revenue to the school. The school enters into transactions with other entities also controlled by the Crown, such as government departments, state-owned enterprises and other Crown entities. Transactions with these entities are not disclosed as they occur on terms and conditions no more or less favourable than those that it is reasonable to expect the school would have adopted if dealing with that entity at arm's length.

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and condition no more or less favourable than those that it is reasonable to expect the school would have adopted in dealing with the party at arm's length in the same circumstances. Further, transactions with other government agencies (for example, Government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.

UPPER HUTT COLLEGE

Notes to the Financial Statements

For the year ended 31 December 2019

21. Remuneration

Key management personnel compensation

Key management personnel of the School include all trustees of the Board, Principal, Deputy Principals and Heads of Departments.

	2019 Actual \$	2018 Actual \$
<i>Board Members</i>		
Remuneration	5,345	6,620
Full-time equivalent members	0.18	0.19
<i>Leadership Team</i>		
Remuneration	591,761	575,410
Full-time equivalent members	5.00	5.00
Total key management personnel remuneration	597,106	582,030
Total full-time equivalent personnel	5.18	5.19

The full time equivalent for Board members has been determined based on attendance at Board meetings, Committee meetings and for other obligations of the Board, such as stand downs and suspensions, plus the estimated time for Board members to prepare for meetings.

Principal

The total value of remuneration paid or payable to the Principal was in the following bands:

	2019 Actual \$000	2018 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160 - 170	160 - 170
Benefits and Other Emoluments	-	-

Other Employees

The number of other employees with remuneration greater than \$100,000 was in the following bands:

Remuneration \$000	2019 FTE Number	2018 FTE Number
100 - 110	2.00	-
110 - 120	1.00	1.00
	3.00	1.00

The disclosure for 'Other Employees' does not include remuneration of the Principal.

22. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be trustees, committee member, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

	2019 Actual	2018 Actual
Total	-	-
Number of People	-	-

UPPER HUTT COLLEGE

Notes to the Financial Statements

For the year ended 31 December 2019

23. Contingencies

There are no contingent liabilities or contingent assets as at 31 December 2019 (Contingent liabilities and contingent assets at 31 December 2018: nil).

Holidays Act Compliance – schools payroll

The Ministry of Education performs payroll processing and payments on behalf of school boards of trustees, through payroll service provider Education Payroll Limited.

The Ministry has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance. The Ministry has recognised an estimated provision based on the analysis of sample data, which may not be wholly representative of the total dataset for Teacher and Support Staff Entitlements. A more accurate estimate will be possible after further analysis of non-compliance has been completed, and this work is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis has been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2019, a contingent liability for the school may exist.

24. Commitments

(a) Capital Commitments

As at 31 December 2019 the Board has entered into the following contract agreements for capital works:

- (i) Replacement of the food technology space, with a total value of \$450,000 of which \$66,413 has been spent at balance date;
- (ii) Replacement of gym lights, with a total value of \$7,500 of which \$79 had been spent at balance date;
- (iii) Design Phase of the Fire and Security upgrade project, with a total value of \$12,000, of which nil had been spent at balance date.

(Capital commitments at 31 December 2018: nil)

(b) Operating Commitments

As at 31 December 2019 the Board has not entered into any contracts.

25. Managing Capital

The School's capital is its equity and comprises capital contributions from the Ministry of Education for property, plant and equipment and accumulated surpluses and deficits. The School does not actively manage capital but "attempts" to ensure that income exceeds spending in most years. Although deficits can arise as planned in particular years, they are offset by planned surpluses in previous years or ensuing years.

UPPER HUTT COLLEGE

Notes to the Financial Statements

For the year ended 31 December 2019

26. Financial Instruments

The carrying amount of financial assets and liabilities in each of the financial instrument categories are as follows:

	2019 Actual	2019 Budget (Unaudited)	2018 Actual
Financial assets measured at amortised cost (2018: Loans and receivables)	\$	\$	\$
Cash and Cash Equivalents	331,790	144,460	681,018
Receivables	482,225	353,000	376,932
Investments - Term Deposits	1,929,956	1,000,000	1,013,962
Total Financial Assets Measured at Amortised Cost	2,743,971	1,497,460	2,071,912
Financial liabilities measured at amortised cost			
Payables	600,303	507,000	498,768
Finance Leases	91,826	82,750	125,850
Total Financial Liabilities Measured at Amortised Cost	692,129	589,750	624,618

27. Events After Balance Date

On March 11, 2020, the World Health Organisation declared the outbreak of COVID-19 (a novel Coronavirus) a pandemic. Two weeks later, on 26 March, New Zealand increased its' COVID-19 alert level to level 4 and a nationwide lockdown commenced. As part of this lockdown all schools were closed. Subsequently all schools and kura reopened on the 18th of May 2020.

At the date of issuing the financial statements, the school has been able to absorb the majority of the impact from the nationwide lockdown as it was decided to start the annual Easter School holidays early. In the periods the school is open for tuition, the school has switched to alternative methods of delivering the curriculum, so students can learn remotely.

At this time the full financial impact of the COVID-19 pandemic is not able to be determined, but it is not expected to be significant to the school. The school will continue to receive funding from the Ministry of Education, even while closed.

28. Adoption of PBE IFRS 9 Financial Instruments

In accordance with the transitional provisions of PBE IFRS 9, the school has elected not to restate the information for previous years to comply with PBE IFRS 9. Adjustments arising from the adoption of PBE IFRS 9 are recognised in opening equity at 1 January 2019. Accounting policies have been updated to comply with PBE IFRS 9. The main updates are:

- Note 10 Receivables: This policy has been updated to reflect that the impairment of short-term receivables is now determined by applying an expected credit loss model.

- Note 12 Investments:

Term deposits: This policy has been updated to explain that a loss allowance for expected credit losses is recognised only if the estimated loss allowance is not trivial.

Upon transition to PBE IFRS9 there were no material adjustments to these financial statements

UPPER HUTT COLLEGE

Members of the Board of Trustees

For the year ended 31 December 2019

Name	Position	How position on Board gained	Occupation	Term expired / expires
Garth Johnson	Chairperson	Elected May 2019	IT Manager	May 2021
Amanda Ralston	Chairperson	Co-opted June 2019 for a specific project	Functions Manager	Resigned Aug 2019
Judith Taylor	Principal		Principal	
Tania Wilkinson	Parent Rep	Elected May 2013, re-elected June 2016, re-elected May 2019	Community Development Advisor	May 2021
Mackenzie Brewer	Student Rep	Elected Sept 2019	Student	Sept 2020
Tania Jones	Parent Rep	Elected May 2019	Business Coach	May 2021
Mark Brewer	Parent Rep	Elected May 2019	Consultant	May 2021
Jaco Greyling	Parent Rep	Elected May 2019	Senior Customs Officer	May 2021
Bruce Thomas	Staff Rep	Elected May 2019	Teacher	May 2021

UPPER HUTT COLLEGE

Kiwisport Funding

For the year ended 31 December 2019

Kiwisport is a Government funding initiative to support student participation in organised sport.

In 2019 the School received funding of \$22,513 (2018: \$23,164) to increase our student participation in the school wide sports and recreation programme.

The funding was spent on subsidising the wages of a full-time Sport Coordinator to enable the widest range of sports opportunities to be presented to our students.

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF UPPER HUTT COLLEGE'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

The Auditor-General is the auditor of Upper Hutt College (the College). The Auditor-General has appointed me, Silvio Bruinsma, using the staff and resources of Deloitte Limited, to carry out the audit of the financial statements of the College on his behalf.

Opinion

We have audited the financial statements of the College on pages 2 to 23, that comprise the statement of financial position as at 31 December 2019, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the College:

- present fairly, in all material respects:
 - its financial position as at 31 December 2019; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 28 May 2020. This is the date at which our opinion is expressed.

The basis for our opinion is explained below and we draw your attention to other matters. In addition, we outline the responsibilities of the Board of Trustees and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

Emphasis of Matter – COVID-19

Without modifying our opinion, we draw attention to the disclosures in note 27 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

Basis for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Board of Trustees for the financial statements

The Board of Trustees is responsible on behalf of the College for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand. The Board of Trustees is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Trustees is responsible on behalf of the College for assessing the College's ability to continue as a going concern. The Board of Trustees is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the College, or there is no realistic alternative but to do so.

The Board of Trustees' responsibilities arise from the Education Act 1989.

Responsibilities of the auditor for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers taken on the basis of these financial statements.

For the budget information reported in the financial statements, our procedures were limited to checking that the information agreed to the College's approved budget.

We did not evaluate the security and controls over the electronic publication of the financial statements.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the College's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Trustees.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the College's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit

evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the College to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

We communicate with the Board of Trustees regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. Other information has not been received by the auditor at the date the audit report is signed. Other information does not include the financial statements, and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

We are independent of the College in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 (Revised): *Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with or interests in the College.



Silvio Bruinsma
Deloitte Limited
On behalf of the Auditor-General
Wellington, New Zealand